

Maine Revised Statutes

Title 36: TAXATION

Chapter 7: UNIFORM ADMINISTRATIVE PROVISIONS

§112-A. AGREEMENTS FOR TRANSFER FROM ANOTHER STATE AGENCY OF DEBT FOR COLLECTION

1. Generally. Any agency of the State may transfer to the bureau solely for the purposes of collection any fee, fine, penalty or other debt owed to the State provided for by law if the debt is final without further right of administrative or judicial review and if the transfer of the debt is made pursuant to a written agreement entered into by the bureau and that agency.

[2007, c. 539, Pt. OO, §4 (NEW) .]

2. Transfer of collected proceeds. After the deduction of the assessor's collection fee authorized by subsection 3, the assessor shall remit collections of the transferred debt to the creditor agency.

[2007, c. 539, Pt. OO, §4 (NEW) .]

3. Collection fee. A collection fee calculated pursuant to section 114 for service costs of the assessor in undertaking the collection of transferred debt may be charged to the creditor agency. The fee may be deducted from collected amounts transferred to the creditor agency and deposited in the Bureau of Revenue Services Fund, Internal Services Fund account authorized by section 114. If a creditor agency is either entitled to federal matching funds against all debts collected or required by federal regulations to specially handle debts collected, the assessor shall transfer to that creditor agency the gross proceeds from collections of the transferred debt, and that agency shall promptly reimburse the collection fee to the assessor for deposit in the Bureau of Revenue Services Fund, Internal Services Fund account.

[2007, c. 539, Pt. OO, §4 (NEW) .]

4. Accounting. The creditor agency shall credit the account of the debtor with the full amount of the collected debt, including the collection fee retained by, or reimbursed to, the assessor, except that the collection fee may not be credited to the account of an individual required to make restitution as provided in Title 17-A, section 1152, subsection 2-A.

[2007, c. 539, Pt. OO, §4 (NEW) .]

5. Priority. The assessor may proceed with collection of any tax, including transferred debt deemed a tax debt pursuant to section 111, subsection 5, in any order of priority among such tax obligations.

[2007, c. 539, Pt. OO, §4 (NEW) .]

SECTION HISTORY

2007, c. 539, Pt. OO, §4 (NEW) .

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